

**VINTON HARBOR AND TERMINAL DISTRICT**  
**VINTON, LOUISIANA**  
  
**GENERAL PURPOSE FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2005**  
**WITH SUPPLEMENTAL INFORMATION SCHEDULES**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7-5-06

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# Stutzman & Gates, LLC

## Certified Public Accountants

Members:  
American Institute of Certified Public Accountants  
Society of Louisiana Certified Public Accountants

Board of Commissioners  
Vinton Harbor & Terminal District  
Vinton, Louisiana

We have compiled the accompanying general purpose financial statements of the Vinton Harbor & Terminal District, as of and for the year ended December 31, 2005, as listed in the table of contents, and the accompanying supplementary information, as listed in the table of contents, which are presented only for supplementary analysis purposes, in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements and supplementary schedules information that is the representation of management of the Vinton Harbor & Terminal District. We have not audited or reviewed the accompanying general purpose financial statements and supplementary schedules and, accordingly, do not express an opinion or any other form of assurance on them. However, we did become aware of a departure from generally accepted accounting principles that is described in the following paragraph.

As explained in Note 1 to the financial statements, Vinton Harbor & Terminal District has not implemented the new financial reporting model, as required by the provisions of GASB Statement No. 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments, as of December 31, 2005. Generally accepted accounting principles require that governmental entities adopt GASB No. 34. The effects of this departure from generally accepted accounting principles have not been determined.



Stutzman & Gates, LLC  
May 2, 2006

**GENERAL PURPOSE FINANCIAL STATEMENTS**

**VINTON HARBOR AND TERMINAL DISTRICT**  
**Vinton, Louisiana**  
**ALL FUND TYPES AND ACCOUNT GROUPS**  
**Combined Balance Sheet, December 31, 2005**

	GOVERNMENTAL FUNDS		ACCOUNT GROUP	TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	CAPITAL PROJECTS FUND	GENERAL FIXED ASSETS	
ASSETS AND OTHER DEBITS				
Assets:				
Cash and cash equivalents .....	\$ 55,937	\$ 491,798	\$ -	\$ 547,735
Receivables .....	18,766	-	-	18,766
Due from other fund.....	294,500	-	-	294,500
Land, buildings, and equipment.....	-	-	1,102,085	1,102,085
TOTAL ASSETS AND OTHER DEBITS				
	\$ 369,203	\$ 491,798	\$ 1,102,085	\$ 1,963,086
LIABILITIES, EQUITY, AND OTHER CREDITS				
Liabilities:				
Accounts payable.....	\$ 10,334	\$ -	\$ -	\$ 10,334
Due to other fund .....	-	294,500	-	294,500
Total Liabilities				
	10,334	294,500	-	304,834
Equity and Other Credits:				
Investment in general fixed assets .....	-	-	1,102,085	1,102,085
Fund balances:				
Unreserved and undesignated .....	358,869	197,298	-	556,167
Total Equity and Other Credits				
	358,869	197,298	1,102,085	1,658,252
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS				
	\$ 369,203	\$ 491,798	\$ 1,102,085	\$ 1,963,086

See accompanying notes and accountant's report.

**VINTON HARBOR AND TERMINAL DISTRICT**  
**Vinton, Louisiana**  
**GOVERNMENTAL FUNDS**

**Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 2005**

	<u>GOVERNMENTAL FUNDS</u>		<u>TOTAL</u>
	<u>GENERAL</u>	<u>CAPITAL</u>	<u>(MEMORANDUM</u>
	<u>FUND</u>	<u>PROJECTS</u>	<u>ONLY)</u>
		<u>FUND</u>	
<b>REVENUES</b>			
Ad valorem taxes - net .....	\$ 21,968	\$ -	\$ 21,968
State revenue sharing .....	3,185	-	3,185
Rental income .....	44,212	-	44,212
Interest .....	856	14,064	14,920
Other income .....	20,698	-	20,698
<b>Total Revenues</b>	<u>90,919</u>	<u>14,064</u>	<u>104,983</u>
<b>EXPENDITURES</b>			
Advertising .....	228	-	228
Attorney fees .....	1,968	-	1,968
Audit expense .....	1,890	-	1,890
Bank charges .....	108	-	108
Director fees .....	3,000	-	3,000
Engineering services .....	10,000	-	10,000
Insurance .....	12,916	-	12,916
Office supplies .....	147	-	147
Per diem .....	3,150	-	3,150
Secretarial services .....	3,600	-	3,600
<b>Total Expenditures</b>	<u>37,007</u>	<u>-</u>	<u>37,007</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>53,912</u>	<u>14,064</u>	<u>67,976</u>
<b>OTHER FINANCING SOURCES (Uses):</b>			
Operating transfers in .....	-	100,000	100,000
Operating transfers out .....	(100,000)	-	(100,000)
<b>Total Other Financing Sources (Uses)..</b>	<u>(100,000)</u>	<u>100,000</u>	<u>-</u>
<b>EXCESS (Deficiency) OF REVENUES &amp; OTHER SOURCES OVER EXPENDITURES &amp; OTHER USES</b>	<u>(46,088)</u>	<u>114,064</u>	<u>67,976</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>404,957</u>	<u>83,234</u>	<u>488,191</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 358,869</u>	<u>\$ 197,298</u>	<u>\$ 556,167</u>

See accompanying notes and accountant's report.

**VINTON HARBOR AND TERMINAL DISTRICT**  
**Vinton, Louisiana**  
**GOVERNMENTAL FUNDS - GENERAL FUND**

**Statement of Revenues, Expenditures,  
and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2005**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>			
Ad valorem taxes - net .....	\$ 65,830	\$ 21,968	\$ (43,862)
State revenue sharing .....	2,126	3,185	1,059
Rental income .....	33,100	44,212	11,112
Interest .....	542	856	314
Miscellaneous .....	30,677	-	(30,677)
Other income .....	-	20,698	20,698
Total Revenues .....	<u>132,275</u>	<u>90,919</u>	<u>(41,356)</u>
<b>EXPENDITURES</b>			
Advertising .....	227	228	(1)
Attorney fees .....	1,634	1,968	(334)
Audit expense .....	1,890	1,890	-
Bank charges .....	-	108	(108)
Director fees .....	3,070	3,000	70
Engineer services .....	-	10,000	(10,000)
Insurance .....	12,916	12,916	-
Office supplies .....	255	147	108
Per diem .....	3,080	3,150	(70)
Secretarial services .....	3,600	3,600	-
Total Expenditures .....	<u>26,672</u>	<u>37,007</u>	<u>(10,335)</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b> .....	<u>105,603</u>	<u>53,912</u>	<u>(51,691)</u>
<b>OTHER FINANCING SOURCES (Uses):</b>			
Operating transfers out .....	-	(100,000)	(100,000)
Total Other Financing Sources (Uses) .....	<u>-</u>	<u>(100,000)</u>	<u>(100,000)</u>
<b>EXCESS (Deficiency) OF REVENUES &amp; OTHER SOURCES OVER EXPENDITURES &amp; OTHER USES</b> .....	<u>105,603</u>	<u>(46,088)</u>	<u>(151,691)</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b> .....	<u>404,957</u>	<u>404,957</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b> .....	<u>\$ 510,560</u>	<u>\$ 358,869</u>	<u>\$ (151,691)</u>

See accompanying notes and accountant's report.

## **VINTON HARBOR AND TERMINAL DISTRICT**

Vinton, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended December 31, 2005

### **INTRODUCTION**

The Vinton Harbor and Terminal District is a political subdivision of the State of Louisiana and was created in 1956 by Act No. 466 as an amendment to Chapter 1 of Title 34 of the Louisiana Revised Statutes of 1950. The District was created to regulate the commerce and traffic within the confines of Ward Seven of the parish of Calcasieu, State of Louisiana. The governing authority of the District is a board of commissioners, consisting of five members. The initial commissioners were appointed as follows:

1. Three members were appointed by the mayor and town council of the Town of Vinton, Louisiana.
2. Two members were appointed by the police jury of the parish of Calcasieu, State of Louisiana.

Upon expiration of the initial commissioners terms, any vacancy is to be filled by the board of commissioners, for the term of five years, from a panel of names submitted to them as follows:

Two names to be submitted by each of the following:

1. The governing authority of the Town of Vinton, Louisiana.
2. The police jury of the parish of Calcasieu, Louisiana, State of Louisiana.

The commissioners are compensated on a per diem basis for meetings attended.

The Vinton Harbor and Terminal District has no employees. The District is responsible for operating and maintaining a harbor and terminal on the Vinton Navigation Canal located in Ward Seven of the parish of Calcasieu, State of Louisiana. Within this area, the District also leases a building and land to various tenants.

### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### **A. BASIS OF PRESENTATION**

The accompanying financial statements of the Vinton Harbor and Terminal District have been prepared in conformity with U. S. generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.



## **VINTON HARBOR AND TERMINAL DISTRICT**

Vinton, Louisiana

Notes to the Financial Statements (Continued)

### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### **A. BASIS OF PRESENTATION**

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments* (Statement). The financial statements must include a Management Discussion and Analysis (MD&A) section providing an analysis of the District's overall financial position and results of operations; financial statements prepared using full accrual accounting for all of the District's activities, including reporting infrastructure assets (roads, bridges, etc.); and, a change in the fund financial statements to focus on the *major* funds. The District has chosen not to apply GASB No. 34 in the preparation of its financial statements.

#### **B. REPORTING ENTITY**

GASB Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Statement No. 14, the Vinton Harbor and Terminal District includes all funds, account groups, et cetera, that are within the oversight responsibility of the Vinton Harbor and Terminal District.

The Vinton Harbor and Terminal District is not a component unit of either the Town of Vinton, Louisiana or the parish of Calcasieu, State of Louisiana because it is not financially accountable to either.

Certain units of local government over which the Vinton Harbor and Terminal District exercises no oversight responsibility, such as the parish police jury, parish school board, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the Vinton Harbor and Terminal District.

#### **C. FUND ACCOUNTING**

The Vinton Harbor and Terminal District uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and

## **VINTON HARBOR AND TERMINAL DISTRICT**

Vinton, Louisiana

Notes to the Financial Statements (Continued)

### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

liabilities that are not recorded in the funds because they do not directly affect net expendable financial resources.

Funds of the Vinton Harbor and Terminal District are classified into one category: governmental. This category, in turn, is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

#### **Governmental Fund Types**

Governmental funds account for all or most of the Vinton Harbor and Terminal District's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term obligations. Governmental funds include:

1. General Fund – the general operating fund of the Vinton Harbor and Terminal District and accounts for all financial resources, except those required to be accounted for in other funds.
2. Capital Projects Fund – account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

#### **D. BASIS OF ACCOUNTING**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

##### **Revenues**

Revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District considers property taxes as available if they are

## **VINTON HARBOR AND TERMINAL DISTRICT**

Vinton, Louisiana

Notes to the Financial Statements (Continued)

### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

collected within 60 days after year end. A one-year availability period is used for revenue recognition for all other governmental fund revenues. Those revenues susceptible to accrual are property taxes, interest, rentals and state revenue sharing.

#### **Expenditures**

Expenditures are recorded when the related fund liability is incurred.

#### **E. BUDGETS**

The Vinton Harbor and Terminal District uses the following budget practices:

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the general fund. All annual appropriations lapse at fiscal year end.

Prior to the beginning of each fiscal year, the President submits a budget to the Board of Commissioners. The budget is prepared by fund, function and activity, and includes information on the past year, current year estimates and requested appropriations for the next fiscal year.

The Board of Commissioners holds public hearings and may add to, subtract from or change appropriations, but may not change the form of the budget. Any changes in the budget must be within the revenues and reserves estimated or the revenue estimates must be changed by an affirmative vote of a majority of the Board of Commissioners.

Expenditures may not legally exceed budgeted appropriations at the activity level.

The Vinton Harbor and Terminal District amended its budget once during the year.

Revenues failed to meet budgeted amounts in the General Fund for the year ended December 31, 2005.

Expenditures exceeded budgeted amounts in the General Fund for the year ended December 31, 2005.

#### **F. DEPOSITS AND INVESTMENTS**

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. State law and the Vinton Harbor and Terminal District's investment policy allow the District to invest in collateralized certificates of deposits, government backed securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities.

**VINTON HARBOR AND TERMINAL DISTRICT**  
Vinton, Louisiana  
Notes to the Financial Statements (Continued)

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**G. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

**H. ADVANCES TO OTHER FUNDS**

Noncurrent portions of long-term interfund loan receivables are reported as advances and are offset equally by a fund balance reserve account, which indicates that they do not constitute expendable available financial resources and, therefore, are not available for appropriation.

**I. FIXED ASSETS**

Fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

**J. INTERFUND TRANSACTIONS**

Quasi-external transactions are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

**K. TOTAL COLUMNS ON COMBINED STATEMENTS**

Total columns on the combined statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**VINTON HARBOR AND TERMINAL DISTRICT**  
Vinton, Louisiana  
Notes to the Financial Statements (Continued)

**NOTE 2 - LEVIED TAXES**

For the year ended December 31, 2005 taxes of 2.39 mills were levied on property with assessed valuations totaling \$29,575,370 and were dedicated as follows:

General corporate purposes	2.39 mills
----------------------------	------------

Total taxes levied were \$70,685.

Property tax millage rates are adopted in July for the calendar year in which the taxes are levied and recorded. All taxes are due and collectible when the assessment rolls are filed on or before November 15 of the current year, and become delinquent after December 31. Property taxes not paid by the end of February are subject to lien.

Due to Hurricane Rita, the tax rolls were not completed by November 15, 2005 and therefore the majority of the ad valorem revenues were not received until after February 28, 2006.

**NOTE 3 - CASH AND CASH EQUIVALENTS**

At December 31, 2005, the Vinton Harbor and Terminal District has cash and cash equivalents (book balances) totaling \$547,735 as follows:

Demand deposits.....	\$	-
Interest-bearing demand deposits.....		55,937
Time deposits.....		-
Other .....		<u>491,798</u>
Total		<u>\$547,735</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2005, the Vinton Harbor and Terminal District has \$34,198 in deposits (collected bank balances). These deposits are secured from risk by \$34,198 of federal deposit insurance.

At December 31, 2005, the District held short-term investments whose market values approximated their recorded costs. These investments (Category 2), all of which are government-backed securities and are held in the District's name, are considered to be cash equivalents and are held as follows:

Securities held in Louisiana Asset Management Pool	<u>\$491,798</u>
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**VINTON HARBOR AND TERMINAL DISTRICT**

Vinton, Louisiana

Notes to the Financial Statements (Continued)

**NOTE 4 - RECEIVABLES**

The receivables of \$18,766 at December 31, 2005, are as follows:

<u>Class of Receivable</u>	<u>General Fund</u>
Taxes:	
Ad valorem.....	\$ 16,543
Other .....	2,123
Other .....	100
Total	<u>\$ 18,766</u>

The District believes that any uncollectible amounts are immaterial and therefore an allowance for doubtful accounts is not necessary.

**NOTE 5 - FIXED ASSETS**

The changes in general fixed assets follow:

	<u>Balance December 31, 2004</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2005</u>
Land	\$ 256,183	\$ -	\$ -	\$ 256,183
Buildings & improvements	866,309	-	20,677	845,632
Equipment	270	-	-	270
Total	<u>\$ 1,122,762</u>	<u>\$ -</u>	<u>\$ 20,677</u>	<u>\$ 1,102,085</u>

**NOTE 6 - RISK MANAGEMENT**

The Vinton Harbor and Terminal District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Vinton Harbor and Terminal District maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Vinton Harbor and Terminal District. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

**NOTE 7 - LEASE AGREEMENTS**

The Vinton Harbor and Terminal District began leasing its building to one tenant on February 1, 2002. The term of this lease shall be for five consecutive years, ending on January 31, 2007. Minimum base rent is \$2,100 per month, offset by the actual labor and material costs for

## **VINTON HARBOR AND TERMINAL DISTRICT**

Vinton, Louisiana

Notes to the Financial Statements (Continued)

### **NOTE 7 - LEASE AGREEMENTS**

improvements made by the tenant over a period of the first three years, which is \$927 per month. After two years from date of commencement of this lease, either party may terminate the lease with written notice.

The District began leasing 9.26 acres of land to another tenant during 2003. The term of this lease shall be for five consecutive years, ending on December 31, 2008. Minimum base rent is \$200 per month per acre, offset by a maximum of fifty percent of the total lease payment per month up to a total of \$17,500 for improvements made by the leasee. After three years from date of commencement of this lease, the leasee may terminate the lease.

The District began leasing the use of a road during 2005. The initial term of this lease is for sixty days beginning November 3, 2005 with an initial payment of \$10,000 and then with the payment of \$15,000, an option to renew for 305 days. The lease can then be renewed for four successive one year terms upon payment of \$25,000 annually, prior to the end of each preceding term.

### **NOTE 8 - CONCENTRATION**

The Vinton Harbor and Terminal District derives the majority of its rental income from one tenant and is subject to any economic factors that might influence this tenant.

### **NOTE 9 - INSURANCE RECOVERIES**

Insurance proceeds of \$20,677 were received in 2005 for damages to the District's building due to Hurricane Rita. These proceeds are included in Other Income in the Statement of Revenues, Expenditures, and Changes in Fund Balances for the year ended December 31, 2005.

**SUPPLEMENTAL INFORMATION SCHEDULES**



**VINTON HARBOR AND TERMINAL DISTRICT**  
**Vinton, Louisiana**  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
**For the Year Ended December 31, 2005**

**GENERAL**

**COMPENSATION PAID BOARD MEMBERS**

The schedule of compensation paid to the Vinton Harbor and Terminal District members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the Vinton Harbor and Terminal District members is included in the general administrative expenditures of the General Fund. Members of the governing board receive compensation pursuant to Louisiana Revised Statute 34:334.12. This was amended by House Bill No. 1656 to allow the commissioners to receive up to \$70 per diem for each regular and special meeting attended, to a maximum of twelve meetings per year. The president shall be paid \$250 for each regular and special meeting attended, to a maximum of twelve meetings per year.

**VINTON HARBOR AND TERMINAL DISTRICT**  
**Vinton, Louisiana**

**Schedule of Compensation Paid Board Members**  
**For the Year Ended December 31, 2005**

<u>BOARD MEMBER</u>	<u>PER DIEM AMOUNT</u>	<u>OTHER AMOUNT</u>	<u>TOTAL</u>
Gene Sonnier	\$ -	\$ 3,000	\$ 3,000
C. W. Lockhart	770	-	770
Mark Daigle	700	-	700
Billy Ray Vice	840	-	840
Jimmy Ballard	840	-	840
Total	<u>\$ 3,150</u>	<u>\$ 3,000</u>	<u>\$ 6,150</u>

See accountant's report.

**VINTON HARBOR AND TERMINAL DISTRICT**  
**Vinton, Louisiana**

**Supplemental Information Schedule**  
**Information Required by R.S. 34:334.5 (Annual Reports)**  
**For the Year Ended December 31, 2005**

- 1) Number of arrivals and departures of vessels and their tonnages:

Not applicable

- 2) Exports and imports passing through the port district:

Not applicable

- 3) General condition of the district and its buildings, structures, facilities and other properties:

The District has restored the building which was damaged by fire during 2000. The building was ready for occupancy in 2002 and a tenant began renting the building in 2002.

See accountant's report.